

mail facility location of each such Inbound EMS item and the total quantity of any such Inbound EMS items received at each affected international mail facility location.

(3) *Adjustment of User Fee for Inbound Express Mail items.* Beginning in fiscal year 2021, the Secretary of the Treasury, in consultation with the Postmaster General, may adjust by regulation, not more frequently than once each fiscal year, the amount described in paragraph (l)(1)(i) of this section to an amount not to exceed the costs of services provided in connection with the customs processing of Inbound EMS items, consistent with the obligations of the United States under international agreements.

- 3. Amend § 24.23 by:
- a. Adding paragraph (a)(6); and
- b. Revising paragraph (c)(1)(v).

The addition and revision read as follows:

§ 24.23 Fees for processing merchandise.

(a) * * *

(6) *Inbound Express Mail service or Inbound EMS.* Inbound Express Mail service or Inbound EMS means the service described in the mail classification schedule referred to in section 3631 of title 39, United States Code and 39 CFR 3040.104.

* * * * *

(c) * * *

(1) * * *

(v) Merchandise described in General Note 19, HTSUS, merchandise released under 19 U.S.C. 1321, and merchandise imported by mail, other than Inbound EMS items that are formally entered on or after September 3, 2020

* * * * *

Appendix A to Part 24 [Amended]

- 4. In Appendix A to Part 24 amend the entry for (a)(6) by removing, in the second column, “(f) and adding in its place “(f)(1)”.

Dated: July 15, 2020.

Mark A. Morgan,

Chief Operating Officer and Senior Official Performing the Duties of Commissioner, U.S. Customs and Border Protection.

Approved:

Timothy E. Skud,

Deputy Assistant Secretary of the Treasury.
[FR Doc. 2020-15663 Filed 8-3-20; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9896]

RIN 1545-BO53

Rules Regarding Certain Hybrid Arrangements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations Treasury Decision 9896 that were published in the **Federal Register** on Wednesday, April 8, 2020. The final regulations providing guidance regarding hybrid dividends and certain amounts paid or accrued pursuant to hybrid arrangements, which generally involve arrangements whereby U.S. and foreign tax law classify a transaction or entity differently for tax purposes.

DATES: This correction is effective on August 4, 2020.

FOR FURTHER INFORMATION CONTACT: Tracy Vilecco at (202) 317-6933 or Tianlin (Laura) Shi at (202) 317-6936 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9896) that are the subject of this correction are issued under section 267A of the Code.

Need for Correction

As published April 8, 2020, the final regulations (TD 9896) contained an error that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9896), that are the subject of FR Doc. 2020-05924, are corrected as follows:

- On page 19817, the first column, the fifth line of the fourth paragraph, the language “the use CFCs” is corrected to read “the use of CFCs”.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2020-15940 Filed 8-3-20; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 100 and 165

[Docket No. USCG-2018-0486]

RIN 1625-AA00, 1625-AA08, 1625-AA11, and 1625-AA87

Revisions to Notification Procedures for Limited Access Areas and Regulated Navigation Areas and Removal of Certain Marine Event and Limited Access Area Regulations for the Ninth, Thirteenth, and Seventeenth Coast Guard Districts

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is revising portions of our general regulation on the notification procedures for the establishment and disestablishment of limited access areas and regulated navigation areas, to reflect current organizational procedures. This rule also removes certain marine event and limited access area regulations for the Ninth, Thirteenth, and Seventeenth Coast Guard Districts because they are no longer needed.

DATES: This final rule is effective September 3, 2020.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2018-0486 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: For information about this document call or email Courtney Mallon, U.S. Coast Guard; telephone 202-372-3758, email courtney.mallon@uscg.mil.

SUPPLEMENTARY INFORMATION:

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